



STATE BOARD OF EQUALIZATION

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No. 78/212

December 6, 1978

TO COUNTY ASSESSORS:

CONDOMINIUM ASSESSMENTS

On September 25, 1978 the Governor signed Senate Bill 1744, Chapter 1145, which adds Section 2188.6 to the Revenue and Taxation Code. This bill permits the initial seller or buyer of an individual unit in a condominium project to request a separate assessment and tax bill on the unit, in which case the property tax due on the individual unit would constitute a lien solely on such unit and the property taxes due on other units in the condominium project shall not be a lien on a unit on which there has been such separate assessment. The law stipulates that the individual has until November 1 of a current year to make such a request.

Any questions concerning this addition to the code may be referred to John McCoy of this division.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk